

BILL ANALYSIS

H.J.R. 62
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Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

A 100 percent disabled veteran is entitled to a property tax exemption of the total appraised value of the veteran's residence homestead, and recent legislation extended that exemption to the surviving spouse of such a veteran. Interested parties note that the legislature has shown a bipartisan commitment to providing property tax relief to veterans who have paid a great price in the service of the United States and contend that this commitment should extend to the families of service members who have paid the ultimate price in their service to the country. H.J.R. 62 seeks to address this issue by providing a property tax exemption for the surviving spouse of an active duty service member who is killed in action.

RULEMAKING AUTHORITY

It is the committee's opinion that this resolution does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

H.J.R. 62 proposes an amendment to the Texas Constitution to authorize the legislature by general law to entitle the surviving spouse of a member of the U.S. military who is killed in action to a property tax exemption for all or part of the market value of the surviving spouse's residence homestead if the surviving spouse has not remarried since the death of the member of the U.S. military and the property was the member's residence homestead when the member died. The resolution authorizes the legislature by general law to entitle a surviving spouse who qualifies for the residence homestead exemption and who subsequently qualifies a different property as the surviving spouse's homestead to a property tax exemption for the subsequently qualified homestead in an amount equal to the dollar amount of the exemption for the former homestead in the last year in which the surviving spouse received an exemption for that homestead if the surviving spouse has not remarried since the death of the member of the U.S. military.

H.J.R. 62 adds a temporary provision, set to expire January 1, 2015, to establish that the resolution's provisions take effect January 1, 2014, and apply only to a tax year beginning on or after that date.

ELECTION DATE

The constitutional amendment proposed by this joint resolution will be submitted to the voters at an election to be held November 5, 2013.